

财政部国家税务总局再发营改增配套文件

2016年3月23日，国家税务总局和财政部联合发布了《财政部国家税务总局关于营业税改征增值税试点若干政策的通知》（财税[2016]39号文，以下简称“39号文”），对特定企业和业务涉及的营改增具体政策进行明确，包括销售额的确定、增值税计算方法的选择、增值税的免征等。

关于营业税改征增值税试点有关文化事业建设费政策及征收管理问题的补充通知

文号：财税〔2016〕60号

发文单位：财政部 国家税务总局

发文日期：2016-05-13

关于进一步明确全面推开营改增试点有关劳务派遣服务、收费公路通行费抵扣等政策的通知

文号：财税〔2016〕47号

发文单位：财政部 国家税务总局

发文日期：2016-04-30

关于发布《营业税改征增值税跨境应税行为增值税免税管理办法（试行）》的公告

文号：国家税务总局公告2016年第29号

发文单位：国家税务总局

发文日期：2016-05-06

新版高新技术企业认定管理办法公布

2016年2月4日，科技部、财政部、国家税务总局联合发布了关于修订印发《高新技术企业认定管理办法》的通知（国科发火〔2016〕32号）。与国科发火[2008]172号文相比，国科发火〔2016〕32号的政策制定思路基本保持一致，但在认定条件与程序、监督管理方面均作出了调整和更新，更利于主管部门及企业对政策的执行落实。

中国出台跨境电子商务进口最新税收政策，行业影响值得关注

为营造公平竞争的市场环境，促进跨境电子商务零售进口健康发展，财政部、海关总署联合国家税务总局于2016年3月24日发布《关于跨境电子商务零售进口税收政策的通知》（财关税〔2016〕18号）调整跨境电子商务零售（企业对消费者，即B2C）进口税收政策。除跨境电子商务零售进口渠道，中国存在多个人物品的进口渠道，为完善进境物品进口税收政策，国务院关税税则委员会于2016年3月16日发布《关于调整进境物品进口税有关问题的通知》（税委会〔2016〕2号），对进境物品进口税目税率进行调整。以上二通知自2016年4月8日起实施。

《慈善法》将于9月1日实施，各项税收优惠有待进一步落实

第十二届全国人大四次会议表决通过了《慈善法》，大部分涉及税收的条款表述较为原则，仅在第七十六条规定具体的政策，即对企业捐赠超过限额的部分可结转三年扣除。因此，大量的工作仍需要由财政、税务主管部门来完成，比如细化各项优惠的实施流程，以确保现行优惠政策可以落到实处等。

以上信息仅提供德安客户及对本公司业务感兴趣之人士参考，我们将尽量确保上述信息的准确性，我们提请读者注意，上述内容系有关文件的摘要，在实际应用时，须参照全文为准。同时，我们欢迎各位就上述信息咨询本公司的专业人士，也欢迎各位登陆我们的网站 www.deanca.com.cn。我们将为我们的客户提供实实在在的增值服务。上述摘编如中、外文不一致的，以中文为准。

MOF and SAT clarify VAT reform policies for specific enterprises

On 23 March 2016, the MOF and the SAT jointly issued Cai Shui [2016] No. 39 (“Circular 39”), clarifying VAT reform policies for specific enterprises and businesses. This includes the determination of sales amount, selection of calculation method of VAT and VAT exemption etc.

Supplementary Notice on VAT reform - culture construction fee policy and collection management issues

Circular: Cai Shui [2016] No.60

Issue authority: the MOF and the SAT

Issue date: 13 May 2016

Notice on further clarifying the comprehensive VAT reform of labor dispatch service, toll road toll deduction and other policies

Circular: Cai Shui [2016] No.47

Issue authority: the MOF and the SAT

Issue date: 30 April 2016

Notice on VAT reform – taxable cross-border behavior VAT exemption management policy (Trial)

Circular: Cai Shui [2016] No.29

Issue authority: the MOF and the SAT

Issue date: 6 May 2016

New Version of Administrative Measures for Recognition of High and New Technology Enterprise (HNTE) Released

On 4th February, 2016, Ministry of Science and Technology (MOST), Ministry of Finance (MOF) and State Administration of Taxation (SAT) jointly issued a notice on revising Administrative Measures for Recognition of High and New Technology (Guokefahuo [2016] No.32). Compared to Guokefahuo [2008] No.172, the broad principles behind of Guokefahuo [2016] No.32 remain the same, but it adjusts the HNTE recognition requirement, as well as the procedures and supervision of the policy. This will help achieve the policy objectives of the HNTE incentive for the benefit of in-charge tax authorities and prospective applicants.

China's New Import Tax Policies for Cross-border E-commerce worth the attention of the whole industry

In order to create a fair market environment and facilitate the sound development of cross-border e-commerce retail imports, the Ministry of Finance, General Administration of Customs and State Administration of Taxation jointly issued the Circular of the Ministry of Finance, General Administration of Customs and State Administration of Taxation on the Tax Policy for Cross-border E-commerce Retail Imports (Cai Guan Shui [2016] No. 18) on 24 March 2016 to adjust the tax policy for cross-border e-commerce retail (business to customer, or B2C) imports. In addition to the cross-border e-commerce channel for retail imports, there exist other channels for importing personal articles in China. Therefore, in order to improve the policy of import tax on imported articles, the Customs Tariff Commission of the State Council issued the Circular of the Customs Tariff Commission of the State Council on Issues Pertaining to the Adjustment of Import tax for Imported Articles (Shui Wei Hui [2016] No. 2) on 16 March 2016 to revise the classification of imported articles and to adjust corresponding import tax rates of imported articles. The two circulars took effect from 8 April 2016.

Charity related tax reliefs need to be further clarified as the Charity Law comes into effect on 1 September 2016

The twelfth National People's Congress (NPC) has approved the Charity Law. Most of the tax related articles in the Charity Law only provide general principles without any detailed explanations, except for Article 76 which specifies that charitable donations which exceed the annual deductible limit are allowed to be carried forward for three years. Therefore, there are a lot of work that the Ministry of Finance (MOF) and the State Administration of Taxation (SAT) need to work on, such as detailed implementation procedures for each tax relief, to ensure that the existing tax relief policies are implemented appropriately.

The newsletter is merely provided to our clients and those who have interest in our business for reference. We'll do our best to ensure the accuracy of the information in the newsletter. We have to remind you that the content in the newsletter is abstracted from relevant documents, and therefore in practice the original documents should be used for reference. Meanwhile, we welcome all of you to consult professionals in our firm regarding the information in the newsletter, and also welcome all of you visit our website www.deancca.com.cn. We will render affordable and value-added services to our clients. If there is a discrepancy between Chinese and English versions, Chinese version will prevail.

张有礼 Youli ZHANG	联系电话(Tel): 53832277*5168 电子信箱(Email): ylzhang@deancca.com.cn	王伟文 Jude WANG	联系电话(Tel): 53832277*5111 电子信箱(Email): weiwen@deancca.com.cn
周剑英 Jenny ZHOU	联系电话(Tel): 53832277 电子信箱(Email): jenny.zhou@deancca.com.cn	陆建忠 Jianzhong LU	联系电话(Tel): 53832277*5003 电子信箱(Email): jz.lu@deancca.com.cn
张书易 James ZHANG	联系电话(Tel): 53832277*5012 电子信箱(Email): james.sy.zhang@deancca.com.cn		